## 2025 Form EST, Additional Charge for Underpayment of Estimated Tax For Trusts (Form M2), Partnerships (Form M3) and S Corporations (Form M8)

9		ME OF TRUST PARTNERSHIPS CORPORAT	'ION	X 1234567	78900000	123456789	00000000	
11	Nam	e of Trust, Partnership or S corporation		FEIN		Minnesota Tax ID Nui	mber 11	
12	Req	uired Annual Payment	Ш				12	
13	1	Minnesota tax for 2025 (from line 26 of Form M2; line 13 of For	m M3;	or line 14 of Form	M8)	1	12345678	
14	Ш		++++				1 2 2 4 5 6 7 9	
15	2	Minnesota withholding and credits for 2025 (see instructions).				2	12345678	
16						3	12345678	
17 18	3	Subtract line 2 from line 1 (if result is less than \$500, stop here;	you ao	not owe an additio	nai charge)	3	12010070	
19	4	Multiply line 1 by 90% (0.90)				4	12345678	
20							20	
21	5	Minnesota income tax for 2024 (from line 26 of Form M2, line 1	13 of Fo	orm M3 or line 14 c	of Form M8).		21	
22	Ш	If you did not file a 2024 return or filed a 2024 return for less than a full 12-month period, skip line 5						
23	Ш	and enter the amount from line 4 on line 6				5	12345678 23	
24	Ш		+++				24	
25	6					6	12345678 25	
26	+++	If line 6 is less than or equal to line 2, stop here; you do not owe an additional charge.						
27	H	• If line 6 is more than line 2, continue with line 7 or line 13, de	pendin	ng on which metho	d you use.		27	
28	Ont	ional Short Method (see instructions to determine which meth	and to	(50)			28	
29	7	Estimated tax payments you made for 2025	ου το τ	use)		7	12345678	
30		Estimated tax payments you made for 2023					30	
32	8	Add line 2 and line 7				8	12345678	
33	9	Total underpayment for the year. Subtract line 8 from line 6					33	
34		(if result is zero or less, stop here; you do not owe an additional charge)						
35	Ш						33	
36	10	Multiply line 9 by 2% (0.02)				10	12345678	
37	11	• If the amount on line 9 will be paid on or after the regular due	e date '	for filing your retur	n, enter 0.		30	
38	+++	If the amount was paid before the regular due date, use the formula is a second control of the control of		- ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	d		38	
39	+++	enter the result on line 11: amount on line 9 X number of days paid before the reg	ular due da	ate X .000219		11	12345678	
40	12	Additional Charge. Subtract line 11 from line 10.	+++				12345678	
41	+++	Enter result here and on line 38 of Form M2, line 20 of Form M3	3 or line	e 23 of Form M8 .		12		
42	Dog	ular Method	+++	A	B	C Sept. 15, 2025	D 42 Jan. 15, 2026 43	
43 44	4		13	<b>April 15, 2025</b> 12345678	June <b>16, 2025</b> 12345678	12345678	12345678 4	
45	13	Enter 25% (0.25) of line 6 in each column	13	12343070	12343070	12313070	12545070 42	
46	14	Credits. See instructions	14	12345678	12345678	12345678	12345678 46	
47		Overpayment. If line 14 is more than line 13, subtract line 13					47	
48		from line 14. Enter the result here and add it	Ш				4:	
49	Ш	to line 14 in the next column	15	12345678	12345678	12345678	12345678 49	
50	16	Underpayment. If line 14 is less than line 13,					50	
51	$\mathbb{H}$	subtract line 14 from line 13	16	12345678	12345678	12345678	12345678 5	
52	17	Enter the date of payment or the regular due date for	+++				52	
53	$\mathbb{H}$	filing your return, whichever is earlier (see instructions)	17	12345678	12345678	12345678	<u>12345678</u> <sub>53</sub>	
54	18	Number of days between the payment due date	+++	10045670	10045670	10045670	10045670	
55	H	and the date on line 17	18	12345678	12345678	12345678	12345678 55	
56	10	Divide line 19 by 200. The result is a desired	19	1.23456	1.23456	1,23456	1 23456	
57	19	Divide line 18 by 365. The result is a decimal	19	1.45450	1.23436	1.40400		
58 59	20	Multiply line 19 by 8% (0.08). Enter as a decimal	20	1.23456	1,23456	1.23456	1 23456 59	
59 60	20	ividitiply life 19 by 0% (0.08). Effect as a decimal	20	1.25450		1, 20100	1, 2,5450 59	
61	21	Multiply line 20 by line 16	21	12345678	12345678	12345678	12345678 61	
62		Additional Charge. Add line 21, columns A-D.					62	
63	Ш	Enter result here and on line 38 of Form M2, line 20 of Form M3	or line	e 23 of Form M8 .		22	12345678 63	
	6You	must include this schedule with your Form M2; M3; or M8;8 40	42 44	4 46 48 50 52	54 56 58 60 62	64 66 68 70 7	72 74 76 78 80 884	
65	Ш		99	95				